

15 December 1953

MEMORANDUM FOR: Mr. Houston

SUBJECT : Cost Accounting System for Printing and  
Reproduction Division's [REDACTED]

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1. On 14 July 1953 in a memorandum to the Chief, General Services, (Tab D), Colonel White approved the development and subsequent installation of a Cost System for the [REDACTED] subject to the following conditions:

a. That General Services Office and the Office of the Comptroller work together in planning the system and in the preparation of necessary procedures.

b. That the system have the full concurrence and approval of the Office of the Comptroller.

c. That the proposed system, together with procedures, estimated cost and number of personnel, be submitted to this Office prior to activation.

2. The General Services Office working in cooperation with the Office of the Comptroller developed the system and in a memorandum dated 19 November 1953, (Tab A), requested approval. The memorandum was supported by procedures for its operation, (Tab B), and the Comptroller's concurrence, (Tab C). I have gone over the system and the procedures with [REDACTED] of the General Services Office. [REDACTED] is the originator of the system and the individual who will be primarily responsible for its installation. As a result of this analysis and review, it is my opinion that the proposed system will:

a. Provide excellent work measurement data for each individual.

b. Result in better planning and scheduling of work in the Printing and Reproduction Division.

c. Provide fixed prices for each type of work done and total cost of all types of work done for each Agency activity.

d. Provide the necessary data for periodic review of fixed prices to determine if revisions are necessary.

e. Require no increase in personnel or labor cost as the system will be handled by the personnel now performing similar but less adequate functions.

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f. Require IBM cards and tabulating paper which it is estimated will cost \$380 per year.

3. In view of the fact that the system will provide a necessary and adequate cost system, a badly needed work measurement system will require no additional personnel, and has the full approval of the Office of the Comptroller, it is recommended that the proposed system be approved.

4. Recommend signature.

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SA/DDA:WFG:hh

cc: DD/A chrono